P41

G. R. S. IX-5]

Previous references. 1897-98.

191

(Municipal

File No. 12

Serial Nos. 15

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 15

Major ~~Part~~ B for February 03.

SUBJECT.

Issue of licenses to dealers in Coconuts in the Bangalore City —

Index

W D 82—GPB—50,000—24-7-16

Copy

No 557

Office of the Town Municipal Commissr.
Bangalore 17th July 1882

From.

The President
Town Municipal Commission Bangr.

To

The Secretary to the Dewan of Mysr.

Sir.

With reference to your docket No 22 dated 23rd ultimo I have the honor to return the forms duly filled up out of the Item received with the above showing the result of the recent revision of the House and Mahatarfa Taxes in the City of Bangalore I may here remark that I have adopted the rates prescribed in Section 64 of the Municipal Regulations of 1871 directing that an annual rate not exceeding five per centum of their annual value shall be imposed on all houses but have not adopted the rate prescribed in para 12 of the Chief Commissioner's Proceedings dated 27th September 1879 and therefore cannot fill up the other statement.

The assessment viz Rupees 3040/ demd. from houses in that portion of the Cantonment locally added to the limits of this Municipality not included in the sum of Rs 150746-11-0

in the Calumny as now received under House Tax in the Statement C - It was allowed to stand as was transferred to that Department from that of the Land and Military Station The necessary explanation as regards difference in the former and present Mohalarfa as well as House Tax are given in the Statements A and B - In consideration of the measure having now to pay a house Tax from which they have hitherto been exempted a remission of one rupee on each first house and 4 annas on the remaining house has been given

There existed two different Kinds of Taxes hitherto in the Town viz Mohlarfa and House assessment - The now exempted classes paid the former and those exempted such as Brahmins, Mussulmen, Christians others the latter - These differences have now been removed and house assessment alone charged - The method by which these Taxes have now been revised was reported in my letter No 528 of the 7th instant - The statis

that belonged to Chiefs and Upmanships
hitherto been charged at the rate at which
houses are assessed but this indulgence
now been done away with and their legitimate
tax having been levied as per instructions of
the late Chief Commissioner contained in
proceedings above cited. Copy of which is
hereunder appended for ready reference.

I have &c

President
Town Municipal Commission

12 The tax under the other items of Mohatarfa
viz Shops, looms Oil Mills, and Carts will be
levied at such rates as are now or may hereafter
be fixed for the Province in general but
exemptions on account of caste or other grounds
shall be allowed

4 Copy Extract

Annual Report
of the

Working of the Bangalore City Municipality
For the Official Year Ending 31st March 1880

The administration of Municipal affairs is conducted under the Municipal Regulations of 1870 agreeably to the Provisions of which the Municipal Commission is composed of a President 10 Dewan Commissioners and 4 Ex-Officio Members of whom are appointed by Government. There were 12 ordinary and 1 Sub-Committee Meetings during the year. The limits of this Municipality have been considerably increased by the transfer a portion of those of the former Cantonment the extent of which have been defined, and approval and sanction of the Dewan given thereto. The revision of the House and Mohatarfa taxes directed in the late Chief Commissioner's Proceedings No. 5816/286 dated 2nd February 1880 effected during the year, the results of which are shown in appendices C. and D. The Houses have been assessed at the rate prescribed in Section 61 of the Municipal Regulations directing the

annual rate not exceeding 5 per centum on the other annual value shall be imposed upon all houses. The Principle under which the shops have been taxed, are in accordance with the rules set down in the Mohatarfa Table of the year 1860.

Proceedings of the Chief Commissioner of Mysore

Revenue Department

Read -

Letter No 16 of the 14th April from the President of the Bangalore Town Municipal Commission.

Order thereon No 1010
No 51

Dated Bangalore 22nd May 1880

The proposal to carry into effect the revision of the Mohalarfa and House assessment in 1880-1881 is approved

(Signed) C. Rangacharlu

Revenue Secretary

To

The President, Town Municipal Commission Bangalore

1882

From

The Secretary to the Dewan of Mysore

To The President-Town Municipal Commission

Dated 23rd June 1882

General No. 2239/203

Forwards herewith three forms of circular to be filled up and returned to this office. The report called for in para 5 of the late Council Commissioners Proceedings No. 5816-27/281 dated 2nd February 1880 should be furnished together with other particulars regarding the recent revision and re-adjustment of the House and Mohtarfa taxes in the Town of Bangalore.

By order

(Signed) T. Srinivasaiyar

For Secretary

Proceedings of the Government of Mysore

Read —

Letter from the President of the Bangalore City Municipal Commission dated 25th April 1892 No 58 Submitting Copy of Resolution passed by the Board at a meeting held on 31st March 1892 and requesting Sanction to the levy of licenses from persons dealing in excisable articles viz Cocoanuts Betel leaves and Tobacco

Order thereon No 2321 / 2332

Dated Bangalore 11th May 1892

In the letter read above the President proposes to levy a licence fee on persons dealing in the following articles at the rates noted in the margin or

(1) Cocoanuts Fresh
(2) " Dry
(3) Betel leaves
(4) Tobacco

Provided that a similar tax is collected in the Civil and Military Stations of Bangalore, the revenue expected from the tax being Rs 1332-0-0 The Government agree with the President that the system of taxation should so far as possible, be the same in the City Municipality as that in the Civil and Military Station, but the Government are unwilling to introduce any change till the existing Municipal Regulations is revised. It seems doubtful whether it will be right to charge both licence tax and shop tax at one and the same time as there is no provision in the existing Regulation for the levy of a licence tax. The matter should lie over for the present.

Signed T. Ramaswamy

T. Ramaswamy

for Secretary

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 15th June 1896.

READ :—

Para 10 of Circular No 29, dated 5th May 1840.

The Huzur having been given to understand that in some places the sayer Izardars are in the habit of confiscating smuggled goods or taking fines from smugglers at their discretion, that practice is hereby abolished and the following rules are established on that head

The taluk police being vested with the authority of punishing smugglers either by confiscating the smuggled goods or by taking fines from them, and the duty of Izardars being alone to trace the smugglers, they are hereby directed to make over to the taluk Amildars all smugglers apprehended with the smuggled goods The Amildars of the taluks are to investigate all cases of smuggling in conformity to the rules established for the taluk Magistrates and when proved to report the same to the Superintendent of the division. The Superintendents may dispose of each case at their discretion by ordering either the confiscation of the smuggled goods or by directing a fine of double or treble the amount of the regulated sayer duty on the goods as the case may appear to them fit. From the amount proceeds of the sale of the smuggled goods or of the fines, the amount of the regulated sayer duty on the smuggled goods to which the Izardar is entitled shall be paid to him. From the remainder, one half to be given as a reward to person who may have traced the smugglers, apprehended the goods and informed the Sirkar of the case, carrying the other half to the public accounts under the head of "Sayer Jama" Should the smuggled goods be proved to have been traced and apprehended and the information of it reached the taluk Police by the Izardar or by his people, the Izardar will be entitled to the abovementioned reward. But should it be proved that the tracers, apprehenders and informers of the smuggled goods be any other people, the reward should go to them. In case of any persons receiving, secreting or purchasing any goods knowing them to have been smuggled, such cases are liable to be investigated agreeably to the rules, and when the parties concerned be convicted are punishable by fines either by the Superintendents or the Amildars at their discretion as the case may appear to them fit.

No. 13468-75—L. F. 140-95, DATED, BANGALORE, 15TH JUNE 1896.

ORDER THEREON—The Deputy Commissioners are informed that in all municipalities, not governed by Regulations containing special provision for the levy of town duties, the levy of octroi is regulated by Sayer Circular No 29, dated 5th May 1840.

C SREENIVASIENGAR,
Secy to Govt., Gen & Rev Depts

To—The Deputy Commissioners of districts.

Exd.—H A.R.

1895-96

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL.

PROCEEDINGS

ated 15th June 1896

No. 13468-75
L. F 140-95

Observing that in all municipalities not governed by Regulations the levy of octroi is regulated by Sayer Circular No. 29, dated 5th May 1840.

M.G.C.P.B.—2-7-96—120

ages 185 & 187 of the Excise Manual.

Under the Sayer Istihar of 5th May 1840, as amended by rules dated the 18th July 1843 and 2d March 1858, smugglers are liabl in addition to the confiscation of the article smuggled to a fine not exceeding Rs 200 in the case of tobacco and Rs 500 in that of Supari and in default of payment of such fine to imprisonment not exceeding 12 months. The disposal of such cases rests with the Dy Commr., (who has taken the pla of Superintendent) on reports submitted by Taluk Amildars who in investigating such cases are to act in conformity to rules established for the Taluk Magistrates.

Serial No. 27.

2. Under Pro: of Govt. No. 13468 - 75 - L.F 140-95 dated 15-6-95, "in all Municipalitie not governed by regulations containing special provision for the levy of town duties, the levy of octroi is regulated by Sayer circular No. 29 dated 5th May 1840".

3. There can thus be no doubt that the rules quoted above regulate the levy of octroi in all Municipal towns except Bangalor and Mysore.

Serial No. 2

4. In the Cantonment & town of Bangalore the octroi rules framed under section 10 of Act XVIII of 1864 were in force on the date of the introduction of the Municipal Regulations of 1871. Under the first section of

Serial Nos. 3 to 13.

Even though Act XVIII of '64 was repealed 1 of the Regulation of 1883, proviso (b) appended to section 1 is to the effect that " all taxes now levied under due authority may continue to be levied under these regulations until those taxes are revised or annulled." Is not this sufficient authority for the levy of the octroi under the rules that were in force prior to passing of Regulation of 1883?

Intd. T.P.A.T.

17-11-96

Serial No 12

Serial No 4 1/2

† Serial Nos 4 & 4 1/2 now 3 & 6 of Act X of 1872

of these regulations, Act XVIII ceased to have effect. The subsequent correspondence between the Chief Commr., and the Govt., of India seems however to show that the said Act was not repealed and that the rules framed under it continued to be in operation notwithstanding section 1 of the Municipal regulations. By Notification No. 175 dated 26-9-72 Rule 18 was slightly altered and a new rule (No. 25) added under which the provisions of sections 64 to 70 (both inclusive) of the Indian Penal Code and of the Criminal Procedure Code were held to apply to all fines imposed under the octroi rules. A further amendment of Rule X was sanctioned by the Chief Commissioner on his own authority, the object of it being to make imprisonment a substantive part of the punishment for the offence of smuggling. This and another amendment proposed by the Chief Commr., were vetoed by the Govt., of India on the ground that the new rule No. 25 gave all the powers which it was desirable that the Magistrates should possess in matters of this kind. The law then was that no imprisonment could be awarded as a substantive part of the punishment for smuggling and that in addition to confiscation the smuggler was liable or

on conviction before a Magistrate to a fine not exceeding double the value of the smuggled article and in no case exceeding Rs 5/- and that the fine could be levied under the provisions of the I.P.C. Sections 64 to 70 and of the Code of Criminal Procedure. In 1882 the Municipal regulations of 1871 was amended in the C & M Station. A further amendment was made in 1892. Under the latter Section 24 was slightly altered while adequate provision for the levy of town duties was incorporated in the Regulation -(vide new sections 62 A to 62 Q). So far therefor as the C & M Station is concerned, the octr rules of 1871 have been superceded by certa sections embodied in the Municipal Regulations. But in the Bangalore City the octroi rules of 1871 are still in force. In the dr Municipal Regulation now under the consider tion of Govt., provisions similar to sectic 62A to 62 Q of the C & M Station Regulation have been inserted.

5. The case however of the Mysore City Municipality is different. The octro rules of 1871 were not in force in that City wher the Bangalore town Municipal Regulation of 1871 was extended to it by Regulation III of 1888. In August 1889 the Deputy Commr., of Mysore recommended the extension of the octroi rules of 1871 to the Mysore Municipality This was not sanctioned by Government for

Copy put up

Copy put up

The sooner we enact these sections 62A to 62Q the better.

Intd. T.R.A.T.

× Under clause (b) to proviso to Section 1.

Copy put up

Copy put up

This is unfortunate. This was overlooked when passing Pro: dated 15th June 1896 No. 13468-75 L.F. 194-95.

Intd. T.R.A.T.

the reasons stated in Pro: No. [illegible] dated 4th December 1899. What took place subsequently I have not been able to ascertain. This much however is evident that the levy of town duties in the City of Mysore is regulated neither by any provision in the Municipal regulation nor by the octroi rules of 1871 framed under Act XVIII of 1864 nor by any other legislative enactment. In this respect therefore this Municipality stands in exactly the same position as all other Municipalities in the Province except that of the Bangalore City It is thus governed by the Sayer rules of 1894 1943 and 1959 referred to in para 1 of this note.

Mysore Municipal President's letter Dis 958/15-8-96

6. In this letter, the President reports the case of a merchant who was fined Rs 50 by the Vice-President for smuggling tobacco into the city but who refused to pay the fine. The points upon which he entertains doubts are:-

(1) Can the President or the Vice-President enquire into such cases and impose fines

(2) Can they order imprisonment in default of payment of fines?

(3) If so what is the nature of such imprisonment, rigorous or simple?

(4) Where are the persons thus sentenced to imprisonment to be kept?

Copy put up

7. Section 2 (19) & section 5 of the General Clauses Act do not seem to apply as the rule in question are anterior in date to 1868.

5. The enquiry has to be in the nature of a magisterial enquiry but the Magistrate who must hold it under the Bazar Instruction of 1940, has no power to pass a decision. Nor does the Vice-President of Mysore City Municipality seem to possess any such power. I think it is for the Deputy Commr., (not as President) to pass orders on such matters. Imprisonment is awardable under the circular orders of and 1858. The first and second questions are thus disposed of. The other two questions seem to be beset with difficulty. Govt., Advocate may perhaps be consulted on the subject of this reference. Or the Deputy Commr as District Magistrate may be told that he might deal with the case such manner as he thinks proper, so as to afford us an opportunity of obtaining a ~~re-~~ ruling ~~lief~~ from the Chief Court.

I agree. But in a judicial matter like this the Govt., cannot give any opinion or lay down the procedure

Intd. T.R.A.T.

Not right to consult Govt., Advocate in regard to a case now pending.

Intd. T.R.A.T.

General instructions have to be ~~issued~~ issued under the circular orders of 1843 & '58.

Intd. T.R.A.T.

Submitted to 1st Councillor.

Intd. C.S.

17-11-96

Please see marginal notes. I am thankful to the Secretary for this lucid memo. I would urge the passing of sections 69A to 69Q at once, making them applicable to both Bangalore town & Mysore city Municipalities. This would obviate all difficulties.

To Dewan. Intd. T.R.A.T.

17-11-96

Note -

Under the Sayer Notification of 5th May 1840 as amended by Rules dated 18th July 1843 and 2nd March 1858, Surveyors are liable in addition to the confiscation of the articles Smuggled not exceeding Rs 200 in the case of Tobacco and Rs 500 in lieu of the same in default of payment of such fine to imprisonment not exceeding 12 months. The disposal of such cases rests with the Dy Comm (who has taken the place of Sub-Collector) on reports submitted by Talukdars who in investigating such cases are guided by Govt Nos 13468-75-L. Dt 140-95 Dt 15-6-96, "in all Municipalities not governed by Regulations containing special provisions for the levy of town duties, the levy of octroi is regulated by Sayer Circular No 29 Dt 5th May 1840".

Rules 185 & 187 of the Excise Manual

* In conformity with Rules established for the Talukdars.

Serial No 27

There can then be

no doubt that the Rules quoted above regulate the levy of octroi in all Municipal towns except Bangalore and Mysore.

4 In the Cantonment and town of Bangalore the octroi Rules ~~xxxx~~ framed under Section 13 of Act XVIII of 1864 were in force on the date of the institution of the Municipal Regulations of 1871. Under the 1st Section of Local Regulations Act XVIII cessed to have effect. The subsequent correspondence between the Chief Comr and the Govt of India seems however to show that the said Act was not repealed & that the Rules framed under it continued to be in operation notwithstanding Section 1 of the Municipal Regulations. By Notification No 173 of 26/9/72 Rule 12 was slightly altered

Serial No 2.

Serial Nos 3 & 13

Serial No 4½

and a new Rule (No 25) added under which the provisions of Sections 64 & 70 (both inclusive) of the Indian Penal Code, and of the Criminal Procedure Code were read to apply to all fines imposed under the Abkari Rules. A further amendment of Rule I was done - both by the Chief Court on its own authority, the object of it being to make imprisonment a substantive part of the punishment for the offence of drunkenness. This & another amend- -ment proposed by the Chief Court were vetoed by the Govt of India on the ground that the new Rule No 25 gave all the powers which it was desirable the Magistrates should possess in matters of this kind - The law now was this that no imprisonment could be awar-

Serial No 4 & 4½.

Now 38 & 39 V. c. 63

Serial No 12.

no a substantial part
of the punishment for
smuggling and that
in addition to confisca-
tion the smuggler
was liable to a fine on
conviction before a
magistrate not ex-
ceeding double the
value of the smuggled
article and in no
case exceeding Rs 500,
and that the fine
should be levied under
the provisions of the
Cr. P.C sections 64 & 70,
and of the Code of
Civil Procedure. In 1889
the Inland Regulation
of 1871. was amended
in the Excise Station.
A further amendment
was made in 1892.
Under the latter, section
24 was slightly altered
while adequate provi-
sion for the levy of
town duties was
incorporated in the
Regulation (sections
new sections 62A to
62Q). So far therefore
as the Excise Station
is concerned, the
Excise Rules of 1891.

comply with

comply with.

the same are found
there sections 62 A-L.
62/q the latter
GM

Rome Rules superseded
by certain sections
enacted in the
Local Regulations
Bun- for the Bangalore City,
Assessment. The Octroi
Rules of 1871 are still
in force - As the draft
Municipal Regulations
now under the consid-
-eration of Govt. pro-
-vision similar
to the sections 624 to 629
of the C. Octroi Regulations
Rome Rules
3. The case however
of the Mysore City, seems
different. The Octroi
Rules of 1871 were not in force
in that City when the
Bangalore Town Muni-
Regulation of 1878 was
extended to it by Regu
-lation III of 1888 - In
August 1889 the Dy/Com
of Mysore recommended
the extension of the
Octroi Rules of 1871 to
the Mysore Municipality
They were not however
-tioned by Govt in

Transcribed by Chinnu
1/1/08

Copy sent up.

The reasons stated in
Opn No- 7072-9 Civ 161
dated 4th December 89.
What took place & takes
-ground I have not been
able to ascertain - This
much however is
evident that the levy
of town duties in the
City of Mysore is regulated
neither by any provi-
sion in the Municipal Regula
-tion nor by the Octroi
Rules of 1871 framed
under Act XVIII of
1864 nor by any
other legislative
enactment - In this
respect therefore,
the Municipality
& Councils in exactly the
same position as
all other Municipalities
in the Province except that of
the Bangalore City -
It is thus governed
by the Sagar Rules of
1840, 1843 and 1858 referred
to in Para 1 of this
Note -

6 In this letter, the

Copy Note ...

Now in sum -
fortunate
that was
overlooked
when passing
Govt 15 June
1896 No 1:468/75
Hd & F 104-41 -
Ctt

Municipal Proc
Mysore - Bylaws
letter No- 95-89 15/8/9

President reports the case of a merchant-seaman who was fined Rs 50 by the Vice President for smuggling tobacco into the city but who refused to pay the fine. The points upon which he entertains doubts are

(1) Can the President or Vice President enquire into such cases and inflict fines.

(2). Can they order imprisonment in default of payment of fines

(3) If so what is the nature of such imprisonment, rigorous or simple?

(4) Where are the persons thus sentenced to imprisonment, to be kept?

(Ordinance No. 4 of 1868.)

7. Sections 2(19) and Section 5 of the General Clauses Act ~~1868~~ 1897 should apply as the Rules in force when are enacted in 1868.

8. The enquiry has to be in the nature of a judicial enquiry into the

must hold it under the Legislature of 1840, has no power to make a decision. Nor does the Vice President of the Mysore Legislature clearly seem to possess any such power. I think it is for the Dy Comr (not as President) to pass orders in such matters. Imprisonment is awardable under the Circular Orders of 1843 & 1854. The 1st & 2nd questions are answered by the latter has questions seem to be best worth officially. The Govt Advocate may perhaps be consulted on the subject of this reference or the Dy Comr as District Magistrate may be told that he might deal with the case in such manner as he thinks proper, so as to afford an opportunity of obtaining a Ruling from the Govt Court.

Jaipur. But in a just matter like this the Govt cannot give any opinion in any of the procedure. GW

Govt might recommend Govt order in respect to such misconduct. GW

General instructions issued under the Circulars of 1843 & 1854. GW.

Sealed by me — C.

17-11-96

Send this to me for collection to the Dewan

Sealed & delivered 19-11-96

Please see marked

I am thankful that the Dewan has answered my query of the 9th & 16th inst, making them official by the Hon'ble Member's own signature. Thus we have all the Authorities

Memo

31/3/98

The Bangalore City Municipal Board presided to introduce the levy of License fees from dealers in ~~co~~ arrears as in the Cantonment Municipality (Vide enclosed ~~from~~ received) and the President was called upon to submit a separate reference on the subject. The present reference has accordingly been ~~submitted~~ received

with Presidents' etc 2S 979/6/98

15238 Ej 21/3/98 (2)
LF 137-98

(2) A similar proposal was made by the then President of the Bangalore City Municipality in 1892, when he was told in reply that the Govt were not willing to introduce any change till the existing Municipal Council was

1 every 1892 part up

(3) It is submitted that every endeavour has been made to ~~off~~ trace the references of this office But having failed in the attempt a copy has been obtained from the Municipal office hereunto annexed. Hence the delay in the submission of this paper

(4) Show that the ~~amending~~ amendment of the said Regulation is pending before the Council, may the proposed levy be ordered to be over.

Submitted Monday
10/9/98 10/9

Do Note any Municipal
Bye Laws in the Municipal
Regulations or in the
Schedules attached thereto

15-9-98

Received
23/9/98
Read & drafted

Section Municipal B
No 12
Serial No 1.

1 97/8
674

From The President
Bangalore City Municipality

To The Secretary to the Govt of Mysore Genl & Rev Depts Bangalore

Dated
Despatched
Received
General No. 163 - 3 July 98
No.

Enclosure No.

Re Requesting to furnish the information in re. the practice obtaining in the Civil & Military Stations with regard to the issue of licenses to dealers in Cocaamuts &c

No 10267
Lt. 87-97 24/2/98

Mine

R 1742

Section Municipal B
No 12
Serial No 2

The 1st Assistt Resl

Sir,

I am directed to forwa
for favour of transmission to
the President, Mal Comm Coll
station letter no 153 dated
4th February 1898 from the
President of the Bangalore
City Municipality requesting
to be informed of the practice
obtaining in the station with
regard to the issue of licenses
to dealers in cocoanuts, the
unt of license fees charged
the conditions on which
ses are issued, and
ing for a copy of the licens
for information of the
Commrs of the City

From

The President,

Bangalore City Municipality.

To

The Secretary to the
Government of Mysore
Dated
Despatched Genl & Rev Dept
Bangalore
Received
General No. 259 June '98
No.

Enclosure No. 2

Submitting copy of
Resolution of the Board
as regards issue of
licenses to dealers in
Cocoanuts in the City
for sanction.

10—

OFFICE OF THE MUNICIPAL COMMISSION,

No. 259
En 2

City Bangalore, 9th June 1898

From

The President, Municipal Commission,
Bangalore City.

To The Secretary to the
Government of Mysore
General & Rev Departts
Bangalore.

Section Municipal B
No 12
Serial No 3.

SIR,

Adverting to your No 15238 / F.F. 137-98 /
(Ll 8.17 .27-98) 21st May 1898, I have the honor to
state that it being considered de-
-able to issue licences to dealers in
Cocoanuts with the object of secur
uniformity with the practice obtain
in the Civil and Military Station
and of preventing the smuggling
of the article, the matter was fur
-ly placed before the Board at
an Ordinary meeting held on the
31st March 98 and it was resolve
that the rates of licenses in the

Civil and Military Station be adopted with the proviso that in special petty Cases the President may have the power to grant free licences. Copy of letter No 6788 dated 9th March 1898 is herewith submitted together with forms of licence, wholesale and retail, and extract from Proceedings of the Board. I solicit sanction of Government to give effect to the resolution of the Board.

I have the honor to be
Sir
Your most obdt Servt

T. T. Leonard

PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

Civil and Military Station
Bangalore
Municipal Office
Dated 9th March 1898

No 6788
En 2.

Enclosure 1 & 3

From

A. M. Slight, Esq. I.C.S.
President, Munpl Comm.
Civil & Military Station
Bangalore

The President
City Municipal Commission

Through

The First Assistant to the Resident
in Mysore

Sir.

In reply to your letter No 153 of 4th February '98 I have the honor to inform you that all dealers in cocoanuts, whether by retail or wholesale, have to apply for a license. These applications are perused upon by the Sub-Inspectors

Town Duty Department who
diarily recommends the issue
licenses unless the applicant
a minor or of bad character &c.
intimation is then given to the
pplicant by my Office that
payment of prescribed fee
license will be granted to him
Copy of this intimation is
nt to the Superintendent, Town
uty Department, for his inform-
ation. The fee is then paid by
the party direct to the Superintend
ent who prepares and submits
the license for my signature
and issue to the party

2. The license fees are:—

Wholesale dealers in dry
and green Cocoanuts Rs 6/-
Retail — — — — Rs 3/-

and the conditions of the

license

license can be seen from the Copy herewith forwarded.

I have &c.

Sd/- J. M. Ellis

For President

"Copy"

T. F. Leonard

PRESIDENT, MUNICIPAL COMMISSION,

BANGALORE, CITY

of Town Duty Department who ordinarily recommends the issue of licenses unless the applicant is a minor or of bad character &c. Intimation is then given to the applicant by my Office that on payment of prescribed fee a license will be granted to him. A Copy of this intimation is sent to the Superintendent, Town Duty Department, for his information. The fee is then paid by the party direct to the Superintendent who prepares and submits the license for my signature and issue to the party.

2. The license fees are:—

Wholesale dealers in dry and green Cocoanuts Rs 6/-

Retail ——— Rs 3/-

and the conditions of the license

license can be seen from the Copy herewith forwarded.

I have &c.

Sd/- J. W. Ellis

In President

"Copy"

T. T. Leonard

PRESIDENT, MUNICIPAL COMMISSION,

BANGALORE, CITY.

Extract from the Proceedings of the Bangalore City Municipal Commission at an Ordinary Meeting held on Thursday the 31st March 1898.

4. Letter No. 6788 dtd 9th March 1898 from the President, Municipal Commission, Civil and Military Station, furnishing detailed information on the practice obtaining in that station with regard to the issue of licenses to dealers in cocoanuts.

Resolution:- That the rates of licenses in the Civil and Military Station be adopted with the proviso that in special petty Cases the President may have the power to grant free licenses.

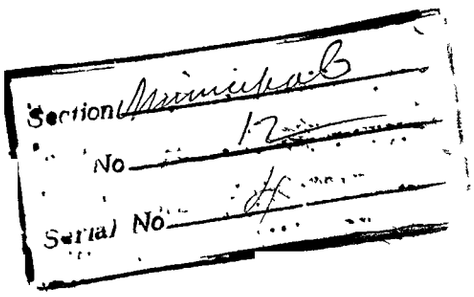
Sd/ T. T. Leonard
(President

"Extract"

T. T. Leonard
PRESIDENT, MUNICIPAL [illegible]SION,
BANGALORE, CITY.

From

The Secy. to the Govt. of Mysore,
Genl. & Rev. Depts.



To The President,
Bangalore City Municipality

406

Dated 27
Despatched Septr 1898
Received

in the same
Fr 1898 28/11/99.
L 161

General No. 4409
L F No. 87-97

Enclosure No.

His letter No 259 89
June 1898

With reference to the above has the honour to enquire under what provisions of the Rural Regulations it is proposed to issue licences to dealers in Cocoanuts only on payment of certain fees. for the same.

By Order
BD
24/9/98
for Secretary
Dy 24/9/98

1898-99

985

31-7-99

From

THE PRESIDENT

Bangalore City Municipality.

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Please attach the Section below:- 12

Serial No. Dated 28

Despatched July 99

Received

General No. 18
No.

Enclosure No.

Reporting that licenses were proposed to be issued to dealers in cocoanuts in the City Municipality on payment of certain fees under para XII of Octroi Rules of 189

Submitted.

Octroi rules, under which Licenses are proposed to be levied are not in force in the City of Bangalore

Secy's notes on the subject

Similar proposal for introduction of Octroi was negatived in Pro cls 2321 & 2332 of 11-5-92 (Sl 21 in L.D. 140 of 95).

Dy 3/8/99

Please see office memo (paper above sl 3 in file 87-97) on the subject under ref^e. The present letter is in reply to an inquiry which was made as per orders on the memo

Sub-to Secretary
14/8/99

But did we not recently abolished a Bye-law authorising the Board to levy octroi duties?

Reqr for file and
Sub
19.8.99

18/8/99

Submitted. Please see para 2 of Pro cls 12462 & L.D. 194-94 (Sl 10) approving of the Board's proposal to levy Octroi duties in the City (Vide President's cls 122 of 13-4-99)

The question may perhaps be kept by for the present pending the introduction of Octroi and other changes in the matter of taxation which is being considered by the Municipality

Dy 13/9

Sub-to Secretary
16/9/99

Keep till the Progress Report on the introduction of L.D. 194-94

L7
21.7.99

file

S. M. B.
Put up action proposed

Dy 1/8/99

P.S.G.

Office of the Municipal Commission,

City, Bangalore, 28th July 1899.

No. 18

From

THE PRESIDENT,

MUNICIPAL COMMISSION,

BANGALORE CITY.

To The Secretary to the
Government of Mysore
General & Revenue Depts.
Bangalore.

Sir,

With reference to your
Docket No 4409/87-97 dated 27
September 1898, I have the honor
to state that licenses were
proposed to be issued to dealers
in cocoanuts in the City Munic-
ipality on payment of certain
fees under para XII of Octroi
Rules of 1871. There is no special
provision in the Municipal
Regulations of the City regulating

the issue of these licenses similar
to what is contained in the
Municipal Regulations in force
in the Civil and Military Station

I have the honor to be
Sir
Your most obedient Servant

W. Williamson
President

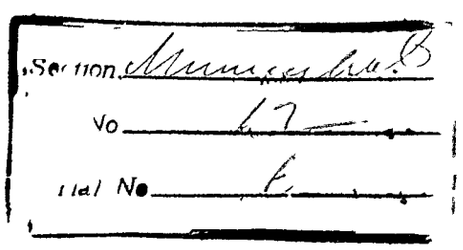
W.C.S.

1898-99.

From

THE PRESIDENT,

Bangalore City Municipality.



To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Dated 11th July 1901

Despatched

Received

General No. 17
No.

Enclosure No.

Soliciting instructions as to whether the Board have authority to impose or realise the Municipal Taxes on Shops and oil-mills.

Office of the Municipal Commission,

City, Bangalore, 11th July 1901.

No 17

From

THE PRESIDENT,

Municipal Commission,

BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Sir,

I have the honor to state that a difficulty has arisen in regard to the revision of the Mohaturfa on Shops and oil-mills in the Banga-lore City Municipality. Until the passing of Municipal Regulations in 1871 the levy of House tax as well as other items of Mohaturfa was regulated by the rules in force in 1860. Since the introduction of the new rules, the House tax is regulate in accordance with them, and the tax recently sanctioned for all

descriptions of carriages used in the City and the tolls levied on those Coming from outside have superseded the levy of Cart tax as laid down in the Mohaburfa rules. The only items that remain are 1st Shop tax and 2d oil mill tax. With regard to both these items the Municipal Commissioners (when consulted informally) stated in writing that as the revenue from these sources was formerly credited to Provincial Revenues and was subsequently assigned to the Municipality, the Board are not possessed of any authority to impose or revise taxes under this head. The rules too, framed as they have been some 40 years ago, are not now adapted to the altered circumstances of the City. I beg therefore to solicit in-structions as to whether the Board

have authority to impose and
revise these taxes and to whether
Government will favorably Con-
sider a Scheme for a general
revision of the Scale adopted
for them, which may be proposed
by the Board, the scheme being
applicable only to the Bangalore
City.

I have the honor to be
Sir
Your most obt. Servant

[illegible]

President

[illegible]

From

THE SECY. TO THE GOVT. OF MYSORE.
GEN. & REV. DEPTS.

To The President
Bangalore City Mty

Dated 16th
Despatched } October 01
Received

General No. 6257 1901. 603.
H. No. 87-97
Enclosure No.

Section. Municipal B
No 17
Serial No 7

Has the honour to observe
that the House tax, which was ori-
ginally fixed on the Valu-
e of houses ~~but~~ according
to the Municl. Regulations
is now levied on the rent-
al value thereof and to request
to be informed as soon as possible when the
Latte System was intro-
duced into the Bangalore
City & under what authority
& that
of the order

By Order
[illegible]
for Secy

SBP—1,000—1901-4.

1898-99

From

THE PRESIDENT

Bangalore City Municipality

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE

Dated 5th

Despatched 8 December 1898

Received 13

General No
No

Enclosure No

Secretary's Docket No 6751 of 16 October 1898 requesting that the House tax is levied according to the Municipal Regulation in Bangalore City & under what section thereof, furnishing the information called for in the above

[illegible]

Office of the Municipal Commission,

City, Bangalore, 8" / 13" November 1901

No 156

From

THE PRESIDENT,

Municipal Commission,

BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Sir,

In Reply to your docket No 6251 / L. F. 87-94 dated the 16" October 1901, I have the honor to state that the house tax first imposed on the Annual Rental value of houses during the Revision of Taxes in 1881-82 under the Authority contained in late Chief Commissioner's Proceedings No 5816/286 dated the 2d February 1882 (Vide para 1 of the Municipal administration Report for 1881-82 and the last para of letter No 557 dated the 17" July 1882 addressed to Government from this Office) I have the honor to be

Sir

Your most obedient Servant

To

The President of the
Municipal Council
Bangalore City

P.L. 120

12506

L.F. 87-97 9/29/11/02

...ion Municipal
No 12
...ellan. No 9

Correspondence ending with his no. 156 of the 8th November 1902 in regard to the revision of Arrhatar Shop and oil-mill taxes in the City -

With reference to the above has the honour to observe that it is not clear whether the President proposal is to revise the ~~shop fees~~ said taxes according to the rules of 1898 confining the rates to those given in the statement published at page 119 of the Resolution Manual

in accordance with the Municipal Regulations as provided for in sections 57 to 62, and to state that in the former case Govt can see no objection whatever. If however, the revision is to be in conformity with the Municipal Regulations, requests that the President will be good enough to submit an estimate of the probable receipts from professional tax as compared with the present income with the Board's opinion on the subject

"By order"

2nd Cl's order

FB
29/1/1902
For Secty
29/1/02

142

(12)

1947 1898-99. L 1531

23

From

THE PRESIDENT,

Bangalore City Municipality.

To

THE SECRETARY TO THE

GOVERNMENT OF MYSORE,

General and Revenue Departments,

BANGALORE.

Section Municipal

No 12

Serial No 10

Dated 6th March 1902

Despatched

Received 10th

General No. 276
No.

Enclosure No. 1

Secretary's Docket No 12506/Z.87-97 dated the 29th January 1902.

Stating that the provision of Mohatarfa Shop tax and oil mill tax will be in accordance with the Mohatarfa rules of 1886

R
13302

Recd 10th Mar 1902

14

Office of the Municipal Commission,

City, Bangalore, 6th March 1902

No 276.

From

THE PRESIDENT,
Municipal Commission,
BANGALORE CITY.

To

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
General and Revenue Departments,
BANGALORE.

Sir,

With reference to your docket No. 12506 / 27 87-97 dated the 29th January 1902 regarding the remission of Abkari-Cutpa Shop-Tax and Oil mill tax in the Bangalore City, I have the honor to submit herewith the Board's resolution dated the 27th February 1902 to the effect that the remission of the said taxes will be in accordance with the Abkari-Cutpa rules of 1886

I have the honor to be
Sir
Your most obedient
humble servant

[illegible]
President

Extract from the proceedings of
Exh. to Sl 12 the Board of 7th February 1902

x

9. Docket No. 12506—87-97, of the 29th January 1902, from the Secretary to the Government of Mysore, calling for further information whether the proposed revision of the Mohatarfa Shop-tax and Oil-mill-tax in the City is in accordance with the Rules of 1860 or with Sections 57 to 63 of the Municipal Regulations.

Resolved that the revision be effected in accordance with the Mohatarfa rules of 1860 and the fact intimated to Government.

Sd/- C.S. Narayana Rao
President

Copy.

Commissioner
President

2/2/02

Section Municipal 6
No 17
Serial No 19

Fees

[illegible] dated
with letter no 276 dated
the 6th March 1902 from
the President of
Municipal Commissioner
Bangalore City,
re the [illegible] issue
[illegible] the Orders Under
on Shops and Offices
[illegible] in the City Police
Municipality.

Order thereon by

The Pres[illegible] observe
reports that
the Board
[illegible] taxes
question
arises in
Rs 4/- to the
maps to be
cases at

the actual introduction of the
~~taking any action in the~~ new rates
~~matter~~, the President is
requested to submit the proposal
as proposed
~~scheme, as framed~~ by the
Board, for the general
revision of the existing
scale of rates and report-
~~at which the taxes under "Dingley-~~
~~tariff" are levied~~, the increase
of revenue thereby expected.

2d Ind
order

Ag Secty

9/7/02

9/7/1902

To
The President of the
Int Commr, Bangalore City,

1902-3
3903
OCT 1902

From

THE PRESIDENT,

Municipal Commission,

BANGALORE CITY

To

The Secretary to the
Government of Mysore
Gen & Rev. Depts

Section Municipal B
No 12
Serial No 14

Dated

Despatched 6 October 1902

Received

General No 100
No.

Enclosure No. One

Stating that in revising
the existing scale of Mohatarfa
taxes, the Board propose to
add a fifth class of Rs 4/- to
the present scale of rates for Sha

L 7
8.10.0

Office of the Municipal Commission,

City, Bangalore, September 27, ~~189~~ 190.
October 6.

No. 100
Encls- One
From

THE PRESIDENT,

MUNICIPAL COMMISSION,

BANGALORE CITY.

To The Secretary to the
Government of Mysore in the
General & Revenue Department
Bangalore.

Sir,

With reference to Government Proceedings No. 791 / L 787-97 dated the 15th July 190 Calling for the proposed Scheme for the revision of the existing Scale of tax on Shops and oil-mills in the Bangalore ci I have the honor to state that the Board on a full Consideration of the Question propose to add a 5th Class of Rs 4/- to th existing Scale of rates for Shops to be enforced in exceptional cases at th

discretion of the President.

Copy of their resolution dated the 60

September 1902 is herewith submitted

favor of approval.

I have the honor to be

Sir,

Your most Obedient Servant.

[redacted]

President.

Extract from the Proceedings of an Ordinary Meeting of the Board held on 25th September 1902

× × ×

3. Government Proceedings No 791—L. F 87-97, dated the 15th July 1902, requesting the submission of the proposed scheme for the revision of the existing scale of tax on shops and oil-mills in the Bangalore City

Resolved by the board that a 5th Class be added to the present rates of Rs 4/-.

Sd/ H. H Sparkes
President

'Copy'

[illegible]
President.

82

Read -

Govt Pro: no 791
17.07-97

dated the 15th July 1902 authorizing with certain observations, the revision of the Mohatarfa tax on Chops and Oil Mills in the Bangalore City in accordance with the Mohatarfa Rules of 1060.

(2) Also Correspondence ending with letter no 100 dated the 27th September / 6th October 1902 from the President of the Municipal Commission Bangalore City, stating that, on a full consideration of the question, the Board propose to add a 5th class of Rs 4/- to the existing scale of rates for Chops to be enforced in exceptional cases at the discretion

the President, and soliciting sanction to the proposal.

Q. No. 1336

Order thereon, No. 115-72 S/11/2/03.
No. 284-97

The proposal to add a 5th class @ of Rs. 4/- to the existing scale of rates for shops is approved.

JB 24/11/1902 Secy. by J 20/21/11/02

To

The Prest. Mil. Commr.,
Bangalore City.